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Attorneys for Defendants/Counterclaimants

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ARCON SOLUTIONS, LLC,

Plaintiff/Counterclaim Defendant,

vs.

EAST 29TH STREET, LLC and ESPAIS PROMOCIONS:
IMMOBILIARIES EPI, S.A.,

Defendants/Counterclaimants,

vs.

MICHAEL FALKE and MARK GEMIGNANI,

Additional Counterclaim Defendants.
-----X

Case No. 08 CV 02050 (RMB)

**DECLARATION OF RAFAEL DE
GISPERT IN OPPOSITION TO
ADDITIONAL COUNTERCLAIM
DEFENDANTS' MOTION TO
DISMISS COUNTERCLAIMS**

RAFAEL DE GISPERT declares as follows:

1. I am the Director Juridic of Espais Promocions Immobiliaries EPI, S.A. ("Espais") and am admitted to practice law in Spain. I am fully familiar with the facts and circumstances contained herein, and I submit this declaration in opposition to Michael Falke's ("Falke") and Mark Gemignani's ("Gemignani" and, collectively with Falke, "Additional Counterclaim Defendants") motion to dismiss counterclaims pursuant to Federal Rules of Civil

Procedure 12(b)(2) and 12(b)(6). If called as a witness, I could and would competently testify to the matters stated herein.

A. Development of Relationship of Mutual Trust Between the Parties

2. East 29th Street wanted to construct a first class residential condominium building on a parcel of property located at 39-45 East 29th Street, New York, New York, which it had acquired on or about September 29, 2006 (the "Building"). The principals of East 29th Street, LLC ("East 29th Street") who are based in Barcelona and are experienced real estate developers, would have employed their own development company, Espais, to run the project including all aspects of pre-construction, construction and sales.

3. Espais and the principals of East 29th Street had not previously been involved in a real estate development project in New York City and thus determined that they needed to retain a real estate development management company based in the United States to serve as the development manager in connection with the \$162,000,000 construction project.

4. Thereafter, Espais engaged in discussions with Arcon, and specifically Falke and Gemignani, to serve as the development manager for the project. Falke and Gemignani represented to Espais that they had over 45 years of combined experience in the commercial real estate and construction industry together with an in-depth knowledge and understanding of the New York marketplace.

i) East 29th Street Gave Falke and Gemignani Total Control Over the Development and Construction of a New York City Building

5. On or about August 1, 2006, in reliance on Falke's and Gemignani's extensive self-represented experience as project development managers, Espais and Arcon entered into a development management agreement (the "Development Management Agreement"). Under this agreement, Espais entrusted Arcon to coordinate the acquisition, development and construction

of the Building and the marketing and sales of the residential units (the “Development Project”), while Espais monitored the development remotely from Spain.

6. As the sole principals of Arcon, Falke and Gemignani acted as the development managers and controlled all aspects of the New York Development Project, including, without limitation, procuring contractors, preparing cost forecasts, paying all the vendors on the project, overseeing the process of submitting cost requisition statements to the construction lender, developing and managing project budgets and marketing the residential units in the Building.

7. Falke and Gemignani made numerous site visits to New York (for which they were reimbursed by East 29th Street) in order to personally monitor and coordinate with the professionals associated with the project. During such visits Falke and Gemignani actually worked out of East 29th Street’s sales office located on 33rd Street in Manhattan.

ii) East 29th Street Granted Falke Access to its Business Checking Account

8. Evidencing the trust that East 29th Street placed in Falke and Gemignani to faithfully discharge their duties as development managers in connection with the Development Project, East 29th Street opened a business checking account (the “East 29th Street Account”) with Wachovia Bank, N.A. (“Wachovia”) and gave Falke, the Managing Member of Arcon, authority to make pre-approved withdrawals from this account in order to pay contractors who insisted on being paid every 15 days rather than the normal schedule of every 30 days.

B. The First Theft of Funds by Falke and Gemignani and their Admission of Wrongdoing

9. In betrayal of East 29th Street’s trust, Falke and Gemignani, by virtue of their roles as the sole principals of Arcon, gained access and stole funds in the East 29th Street Account. On or about May 18, 2007 and September 7, 2007, Falke made unauthorized transfers

of funds in the amounts of \$420,000 and \$1,070,000 respectively from the East 29th Street Account to his own personal account. See Ex. A annexed hereto.

10. After failing to respond to East 29th Street's repeated demands to return these unauthorized fund withdrawals for months, Falke and Gemignani finally returned \$1,527,220 (the amount converted, plus interest) to the East 29th Street Account on or about January 15, 2008 and admitted their wrongdoing in utilizing the account as their "personal piggybank," stating in an e-mail entitled "SORRY" to Lluís Casamitjana, an officer at Espais:

I will have the money Monday put into the East 29th Street account and from there we can have it wired to whatever account you instruct us to wire it to. Both Mark and I am VERY SORRY for any trouble this has caused you...[w]e made a VERY BAD CHOICE and I hope that you can forgive us. (Emphasis in original). See Ex. B annexed hereto.

C. Falke's Authorization to the East 29th Street Account Revoked

11. As a result of Falke's and Gemignani's egregious actions, I notified Wachovia in writing on January 10, 2008 that Falke's prior authority to make withdrawals from the East 29th Street Account was revoked. See Ex. C annexed hereto.

D. The Second Theft of Funds by Falke and Gemignani

12. Approximately two hours thereafter, Falke sent an email to me stating that he had taken his "fees due" in the amount of \$218,750 from the East 29th Street Account. See Ex. D annexed hereto.

13. While at the Wachovia Miami branch, Ricard San Jose Sorroche of Espais and I learned that Falke had made an unauthorized funds transfer request from the East 29th Street account in the amount of \$218,750. Upon my direct in-person request to Jorge Aguirre, the Relationship Manager at Wachovia's International Private Advisory Group, this unauthorized funds transfer was stopped.

i) **Termination of the Development Management Agreement**

14. After another, in a long line of inexcusable transgressions by Falke, Espais and East 29th Street were left with no option but to immediately sever the relationship with Arcòn as they could simply not continue to place trust in Falke and Gemignani who, in addition to materially breaching their duties under the Development Management Agreement, repeatedly defalcated East 29th Street's funds.

15. On January 16, 2008, Espais' representatives informed Falke that Espais was terminating the Development Management Agreement. See Ex. E annexed hereto.

16. Incredibly, only hours after Espais terminated the Development Management Agreement, Falke once again requested an unauthorized funds transfer in the amount of \$218,750 from the East 29th Street Account.

17. Notwithstanding the prior written notification and Espais' in-person instructions, Wachovia permitted the funds transfer to go through, and such funds were transferred to Falke's personal account at Wachovia. See Ex. F annexed hereto.

ii) **Commingling of Funds by Falke and Gemignani**

18. Thereafter, Falke transferred such funds from his own personal account to that of Gemignani, who, in turn, made an unauthorized wire transfer from his personal account to a Wachovia personal account maintained by Jill Falke, Falke's estranged spouse, in the amount of \$48,915. See Exs. G and H annexed hereto. Later that day a wire transfer in the amount of \$65,835 was made from Gemignani's personal account back to Falke's personal account, and thereby completed the circle of commingling funds contained in the East 29th Street Account between and among Falke and Gemignani. See Ex. I annexed hereto.

19. The only explanation for these post-theft transfers was to somehow hide the stolen funds from East 29th Street and Espais.

20. By virtue of Falke's and Gemignani's wrongful acts, East 29th Street and Espais were literally deprived the use of nearly \$2,000,000 that would have been otherwise used to advance the development and construction of the Building.

I declare under penalty of perjury that the foregoing is true and correct.

Executed: Barcelona, Spain
July 15, 2008


Rafael de Gispert

EXHIBIT

A



Cash Management Small Business Checking

02

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33,142

Other Withdrawals and Service Fees

Date	Amount	Description
5/01	50,000.00	TRANSFERRED TO *****7089 CCSC: G 85246
5/07	100,000.00	FUNDS TRANSFER (ADVICE 2007050700039744) SENT TO CHASE MANHATTAN B/ BNF=PRYOR CASHMAN SHERMAN & FLYNN OBI= RFB= 05/07/07 01:49PM ET
5/16	1,506.61	TRANSFERRED TO *****7089 CCSC: R 65000
5/16	1,080,000.00	FUNDS TRANSFER (ADVICE 2007051600048984) SENT TO VALLEY NATIONAL B/ BNF=GOHAM GREENWICH CONSTRUCTION OBI=CONSTRUCTIONS OF 39-45 EAST 29TH RFB= 05/16/07 02:46PM ET
5/18	420,000.00	TRANSFERRED TO *****8633 CCSC: J 87647
5/24	8,856.66	TRANSFERRED TO *****7089 CCSC: J 87415
5/24	2,030,481.62	FUNDS TRANSFER (ADVICE 2007052400017079) SENT TO VALLEY NATIONAL B/ BNF=GOHAM GREENWICH CONSTRUCTION CO OBI=REF: CONSTRUCTION OF 39-45 E 29 ST RFB= 05/24/07 09:49AM ET
Total	\$3,690,844.89	

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
5/01	766,926.14	5/11	614,680.36	5/25	2,463,597.79
5/02	740,314.11	5/16	1,083,173.75	5/29	2,402,238.20
5/03	737,314.11	5/18	4,404,594.87	5/30	2,375,643.25
5/04	723,530.36	5/21	4,403,794.87	5/31	2,333,613.80
5/07	617,030.36	5/24	2,464,456.59		



Cash Management Small Business Checking

02 2000015538659 036 130 0 38 34,474

Other Withdrawals and Service Fees

Date	Amount	Description
9/04	50,000.00	FUNDS TRANSFER (ADVICE 2007090400015105) SENT TO ARCON SOLUTIONS L/ BNF= OBI= RFB= 09/04/07 08:04AM ET
9/07	1,070,000.00	TRNSFR 2000015538633 09/07 WACHOVIA CONN CONFIRMATION # WC090717545400
9/10	350.00	FUNDS TRANSFER (ADVICE 2007091000034406) SENT TO CHASE MANHATTAN B/JPMORGANCHASE BAN BNF=PRYOR CASHMAN, LLP OBI=421-A CERTIFICATES...12762.00004... RFB=20000005ARCONSOL 09/10/07 12:24PM ET
9/12	10,867.41	FUNDS TRANSFER (ADVICE 2007091200025519) SENT TO CITIBANK, NYC FW/CITIBANK N.A. BNF=H. THOMAS O'HARA ARCHITEC'T, PLLC OBI=INVOICE #7246 RFB=20000008ARCONSOL 09/12/07 11:06AM ET
9/12	622,095.99	FUNDS TRANSFER (ADVICE 2007091200020888) SENT TO VALLEY NATIONAL B/VALLEY NATIONAL B BNF=GOETHAM GREENWICH CONSTRUCTIONCO,LLC OBI=REQUISITION #12 \$5,415,270.99 REQU RFB=20000007ARCONSOL 09/12/07 10:16AM ET
9/12	5,000,000.00	FUNDS TRANSFER (ADVICE 2007091200020131) SENT TO VALLEY NATIONAL B/VALLEY NATIONAL B BNF=GOETHAM GREENWICH CONSTRUCTIONCO,LLC OBI=REQUISITION #12 \$5,415,270.99 R RFB=20000006ARCONSOL 09/12/07 10:05AM ET
9/14	15,559.94	FUNDS TRANSFER (ADVICE 2007091400060614) SENT TO ARCON SOLUTIONS L/ BNF=ARCON SOLUTIONS LLC OBI= RFB=20000010ARCONSOL 09/14/07 03:39PM ET
9/14	16,570.60	FUNDS TRANSFER (ADVICE 2007091400060474) SENT TO ARCON SOLUTIONS L/ BNF=ARCON SOLUTIONS LLC OBI= RFB=20000009ARCONSOL 09/14/07 03:38PM ET
9/20	14,473.57	INTL FUNDS TRANSFER (ADVICE 2007092000051965) SENT TO BANCO DE SABADELL/BANCO DE SABADELL BNF=DIALOGO DE COMUN RFB=20000012ARCONSOL AMT= 9935.08 CUR=EUR RATE= 1.4568142 REF=20000012ARCONSOL 09/20/07 05:15PM ET
Total	\$6,799,917.51	

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
9/04	293,346.85	9/10	6,692,035.86	9/14	1,029,651.32
9/06	7,762,385.86	9/11	6,688,023.26	9/18	1,010,268.82
9/07	6,692,385.86	9/12	1,055,059.86	9/19	1,004,580.24

Daily Balance Summary continued on next page

EXHIBIT B

De: Michael Falke [mfalke@arconsolutions.com]
Enviado el: viernes, 11 de enero de 2008 22:49
Para: Casamitjana, Luis
Asunto: SORRY

Luis, I will have the money Monday put into the East 29th Street account and from there we can have it wired to whatever account you instruct us to wire it to. Both Mark and I am VERY SORRY for any trouble that this has caused you. As you can imagine we have not taken this lightly. Both Mark and I have given YOU AND ESPAIS 100% attention. We have worked hard to assemble a great team and to push this project to the limits both construction and sales. If you recall I have done everything possible to help I opened an account for Espais to get started in the USA I signed personally on the lease because it required a personal guarantee from a United States citizen and I have fought for the project with the seller, the attorneys and all of the vendors to get the best possible deal. Both Mark and I have helped give Espais a Great name in the NYC market and when Espais was not making payments on time or signing documents on time We have taken the brunt of all of this while NEVER saying a bad thing about your company.

We made a VERY BAD CHOICE and I hope that you can forgive us and especially me since of the relationship that you and I went into this venture in and that we can work to re-build the trust needed to finish this job together.

From the bottom of my heart,
Mike

EXHIBIT C

EAST 29TH STREET LLC
39-45 East 29th Street
New York City


Wachovia Bank, NA
Jorge A. Aguirre
Relationship manager
International Private Advisory Group
200 S. Biscayne Blvd, 13th Floor
Miami, FL 33131

Barcelona, 10 de enero de 2008

Estimado Sr. Aguirre:

Por medio de la presente comunicación le solicitamos formalmente la sustitución del Sr. Mike Falke como persona autorizada en la cuenta que nuestra entidad mantiene abierta en Wachovia Bank por la Sra. Maria Vicente, de quien ya le constan sus datos personales por habersele remitido en fotocopia escaneada de su Documento Nacional de Identidad.

Atentamente,


Rafael de Gispert
Assistant Secretary


Luis Casamitjana Serraclará
President

#3

By means of the present communication we formally request the substitution of Mr. Mike Falke as the person authorized on the account that our entity maintains open in Wachovia Bank to Ms. Maria Vicente whose personal information has been remitted to you in a scanned photocopy of her national documents of identity.

EXHIBIT D

De Gispert, Rafael

De: mfalke@arconsolutions.com
Enviado el: miércoles, 16 de enero de 2008 17:14
Para: De Gispert, Rafael
Asunto: Fees

Rafael, per are agreement for the top 4 floors since the loan closed last Friday we have taken are fees due. 218,750. Please hurry to the meeting Adam will be here shortly.

Sent via BlackBerry from T-Mobile

EXHIBIT E

**ESPAIS PROMOCIONS IMMOBILARIES EPI, S.A.
C/O PRYOR CASHMAN, LLP
410 PARK AVENUE
NEW YORK, NEW YORK 10022**

January 18, 2008

BY HAND

Mr. Mike Falke and Mr. Gemignani
Arcon Solutions, LLC
Espirito Santo Plaza
1395 Brickell Avenue, Suite 800
Miami, FL 33131

Re: Contract dated August 1, 2006 as amended (the "Contract") between Espais Promocions Immobilaries EPI, S.A. ("Espais") and Arcon Solutions, LLC ("Arcon") relating to the condominium development known as and located at 39-45 East 29th Street, New York, New York (the "Project")

Dear Mr. Falke and Mr. Gemignani:

As discussed, we are writing to advise you that based upon your wrongful acts and conduct, Espais has been left with no choice but to terminate the Contract and your involvement with the Project effective immediately.

Your unlawful, unconscionable or inequitable conduct includes, but is not limited to: your recent embezzlement of over \$1.49 million from the account of East 29th Street LLC (the "Owner"); your unauthorized retrieval of funds from the Owner's operating account for payment of your fees and disbursements; repeatedly making unilateral decisions without seeking due authorization and in violation of the Contract; your failure in reporting in due time facts relevant to the Project; and your misrepresentations with respect to the costs associated with the four floor addition to the Project.

You and your employees are not authorized to take any further action in connection with the Project including making any payments, writing checks or directing any of the parties at the job site. You are also hereby informed that Mr. Falke has been removed as Assistant Secretary to both East 29th Street LLC and 39-45 East 29th Street Corp.

Please be further advised that in accordance with the Contract, you are obligated to turn over all files to Owner and we insist that you do so immediately by having the same delivered to us at the above address. In addition, you are obligated to fully cooperate with any transition

Mr. Mike Falke
January 18, 2008
Page 2

team by providing information and assistance as needed. Any failure in this regard will only increase your liability for the damages incurred.

Under the circumstances, you are not entitled to any further compensation under the Contract or otherwise and we reserve all rights to pursue any and all legal avenues available to us.

Espais Promocions Immobiliaries EPI, S.A.

Rafael de Gispert
By: Rafael de Gispert

I Michael Falke Acknowledge
That Rafael of Ricard ^{Handed}
me this document AT ^{10:00} ~~9:00~~ ^{AM} ~~PM~~ ^{MTW}
on Friday the 18TH of JAN - 2008

EXHIBIT F

Cash Management Small Business Checking

WACHOVIA

02

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Deposits and Other Credits

continued

Date	Amount	Description
1/25	3,055,707.00	FUND TRANSFER (ADVISE 2008012500039747) SENT TO WACHOVIA BANK, N.A. (2008012500039747) ORIG=12052931530 39-45 EAST 25TH ST CO RFB=6084860971325221 OBI=SENDER REFERENCE FTS REF=080125038607797 01/25/08 12:03PM ET
Total	\$3,055,707.00	

Checks

Number	Amount	Date	Number	Amount	Date
1148	210,255.68	1/03	1157	6,500.00	1/17
1151*	5,638.38	1/09	1158	35,762.00	1/16
1155*	11,000.00	1/16	1159	6,162.07	1/31
1166	13,709.50	1/14	1161*	7,643.28	1/31
Total	\$10,232,539.01		Total	\$3,017,988.26	1/31

* indicates a break in check number sequence

Other Withdrawals and Service Fees

Date	Amount	Description
1/02	50,000.00	FUND TRANSFER (ADVISE 2008010200034354) SENT TO ARCON SOLUTIONS LLC ORIG=20000029ARCONSOL 01/02/08 11:34AM ET RFB=20000029ARCONSOL 01/02/08 11:34AM ET
1/03	923,439.00	FUND TRANSFER (ADVISE 2008010300053216) SENT TO ARCON SOLUTIONS LLC ORIG=20000029ARCONSOL 01/03/08 03:38PM ET RFB=20000029ARCONSOL 01/03/08 03:38PM ET
1/09	10,663.27	FUND TRANSFER (ADVISE 2008010900056729) SENT TO ARCON SOLUTIONS LLC ORIG=20000029ARCONSOL 01/09/08 04:46PM ET RFB=20000029ARCONSOL 01/09/08 04:46PM ET
1/10	33,910.34	FUND TRANSFER (ADVISE 2008011000010998) SENT TO CHASE MANHATTAN BK ORIG=20000029ARCONSOL 01/10/08 08:32AM ET RFB=20000029ARCONSOL 01/10/08 08:32AM ET
1/16	218,750.00	FUND TRANSFER (ADVISE 2008011600029814) SENT TO WACHOVIA BANK, N.A. ORIG=20000029ARCONSOL 01/16/08 03:27PM ET RFB=20000029ARCONSOL 01/16/08 03:27PM ET
1/16	218,750.00	TRANSFERRED TO *****8633

Other Withdrawals and Service Fees continued on next page.

WACHOVIA BANK, N.A., BUSINESS BANKING - DADE

page 2 of 5

Cash Management Small Business Checking

WACHOVIA

03

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Other Withdrawals and Service Fees

continued

Date	Amount	Description
1/16	548,000.15	INTL FUNDS TRANSFER (ADVISE 2008011600025906) SENT TO BANCO DE SABADELLBANC SABADELL ATL ORIG=20000029ARCONSOL 01/16/08 05:05PM ET RFB=20000029ARCONSOL 01/16/08 05:05PM ET
1/16	855,869.12	INTL FUNDS TRANSFER (ADVISE 2008011600025906) SENT TO BANCO DE SABADELLBANC SABADELL ATL ORIG=20000029ARCONSOL 01/16/08 05:05PM ET RFB=20000029ARCONSOL 01/16/08 05:05PM ET
1/16	855,869.12	INTL FUNDS TRANSFER (ADVISE 2008011600025906) SENT TO BANCO DE SABADELLBANC SABADELL ATL ORIG=20000029ARCONSOL 01/16/08 05:05PM ET RFB=20000029ARCONSOL 01/16/08 05:05PM ET
1/16	855,869.12	INTL FUNDS TRANSFER (ADVISE 2008011600025906) SENT TO BANCO DE SABADELLBANC SABADELL ATL ORIG=20000029ARCONSOL 01/16/08 05:05PM ET RFB=20000029ARCONSOL 01/16/08 05:05PM ET
1/25	240,333.55	FUND TRANSFER (ADVISE 2008012500051657) SENT TO VALLEY NATIONAL BK ORIG=20000029ARCONSOL 01/25/08 02:57PM ET RFB=20000029ARCONSOL 01/25/08 02:57PM ET
1/25	1,000,000.00	FUND TRANSFER (ADVISE 2008012500051657) SENT TO VALLEY NATIONAL BK ORIG=20000029ARCONSOL 01/25/08 02:57PM ET RFB=20000029ARCONSOL 01/25/08 02:57PM ET
1/25	1,000,000.00	FUND TRANSFER (ADVISE 2008012500051657) SENT TO VALLEY NATIONAL BK ORIG=20000029ARCONSOL 01/25/08 02:57PM ET RFB=20000029ARCONSOL 01/25/08 02:57PM ET
1/25	1,000,000.00	FUND TRANSFER (ADVISE 2008012500051657) SENT TO VALLEY NATIONAL BK ORIG=20000029ARCONSOL 01/25/08 02:57PM ET RFB=20000029ARCONSOL 01/25/08 02:57PM ET
1/25	1,000,000.00	FUND TRANSFER (ADVISE 2008012500051657) SENT TO VALLEY NATIONAL BK ORIG=20000029ARCONSOL 01/25/08 02:57PM ET RFB=20000029ARCONSOL 01/25/08 02:57PM ET
1/25	1,000,000.00	FUND TRANSFER (ADVISE 2008012500051657) SENT TO VALLEY NATIONAL BK ORIG=20000029ARCONSOL 01/25/08 02:57PM ET RFB=20000029ARCONSOL 01/25/08 02:57PM ET
Total	\$3,909,513.67	

Daily Balance Summary

Date	Amount	Date	Amount
1/02	1,848,023.45	1/09	698,026.12
1/03	714,327.77	1/10	684,115.78
Total	5,144,054.98	Total	5,144,054.98

Daily Balance Summary continued on next page

WACHOVIA BANK, N.A., BUSINESS BANKING - DADE

page 3 of 5

EXHIBIT G

Crown Banking

09 1010127878751 036 30 0 15 SAFEKRPT Replacement Statement 003

Other Withdrawals and Service Fees continued

Date	Amount	Description	
1/15	28.76	PURCHASE CAFFE ABBACCI 01/14 4828701622962 CORAL GABLES FL 2020V226401	200801142031000
1/15	32.09	PURCHASE ENHANCED WIRELESS 01/13 4828701622962 MIAMI FL 2020V236401	200801130949000
1/15	103.86	PURCHASE THE RITZ CARLTON F 01/14 4828701622962 KEY BISCAYNE FL 2020V240720	200801142258000
1/15	233.04	PURCHASE MACABI STEAKHOUSE 01/14 4828701622962 S. MIAMI FL 2020V242072	200801140318000
1/16	15.50	PURCHASE PET SUPERMARKET #136 01/15 MIAMI FL 2020I415969	200801151827000
1/16	104.66	PURCHASE WHOLE FOODS MARK 6701 R 01/15 CORAL GABLES FL 2020I913687	200801152052470
1/16	160.50	PURCHASE PISTILS AND PETALS 01/15 4828701622962 MIAMI BEACH FL 2020V257301	200801150807000
1/16	188.93	PURCHASE AMZ*Amazon Payment 01/16 4828701622962 AMZN.COM/BILL WA 2020V250001	200801151055000
1/17	5.00	PURCHASE PAYPAL *GAIA ONLIN 01/15 4828701622962 402-935-7733 CA 2020Z258499	200801151523000
1/17	6.68	PURCHASE STARBUCKS USA 0008 01/15 4828701622962 MIAMI FL 2020V213554	200801150010000
1/17	19.73	PURCHASE VE RESTAURANT GROU 01/15 4828701622962 MIAMI FL 2020V210183	200801150728000
1/17	25.00	MISCELLANEOUS FEE DOMESTIC OUTGOING WIRETRANSFER	000000000000002
1/17	55.47	PURCHASE VE RESTAURANT GROU 01/15 4828701622962 MIAMI FL 2020V200183	200801150728000
1/17	76.43	PURCHASE ARCHIE'S GOURMET P 01/16 4828701622962 50 SW 10 ST FL 2020V291180	200801160625000
1/17	218,750.00	FUNDS TRANSFER (ADVICE 2008011700010326) SENT TO SUN AMERICAN BANK/ BNF-MARK GEMIGNANT ORI= RFB= 01/17/08 08:33AM ET	000080117010326
1/18	3.00	MISCELLANEOUS FEE BANK ASSISTED TRANSFER	000000000000004
1/18	14.71	PURCHASE PASHA'S 01/17 4828701622962 MIAMI FL 2020V211180	200801170454000
1/18	50.00	TRANSFERRED TO *****6092	000001558200667
1/18	70.00	OVERDRAFT/UNAVAILABLE FUNDS FEE 2 TRANSACTION(S) AT \$35.00	000000000000002
1/18	270.64	PURCHASE LE CROISIC 01/16 4828701622962 KEY BISCAYNE FL 2020V289871	200801160928000

Other Withdrawals and Service Fees continued on next page.

EXHIBIT H

Crown Banking

01 1010138936174 036 30 0 3 SAFEKEPT Replacement Statement 003

JILL K FALKE
10 ARAGON AVE STE 1602
CORAL GABLES FL 33134

FB

1/09/2008 thru 2/06/2008

Crown Banking

Account number: 1010138936174
Account owner(s): JILL K FALKE

Account Summary

Opening balance 1/09 \$5,701.95
Deposits and other credits 62,967.14 +
Interest paid 0.64 +
Checks 21,097.43 -
Automated Checks 4,247.33 -
Other withdrawals and service fees 21,094.95 -
Closing balance 2/06 \$22,230.02

Deposits and Other Credits

Date	Amount	Description	
1/22	312.14	DEPOSIT CORAL GABLES DRIVE-THR 01/21/0697 2525 FONCE DE LEO CORAL GABLES FL 1010W001437	200801211336020
1/23	48,915.00	FUNDS TRANSFER (ADVICE 2008012300040148) RCVD FROM SUN AMERICAN BANK/PANAMERICAN BK ORG-MARK JOSEPH GEMIGNANI RFB=200800034 REF=200800034 01/23/08 01:43PM ET	00080123040148
1/24	1,750.00	TRANSFERRED FROM *****8751	000001059900667
1/31	11,990.00	TRANSFERRED FROM *****8751	000001525800667
2/06	0.64	INTEREST FROM 01/09/2008 THROUGH 02/06/2008	000425000400001
Total	\$62,967.78		

Interest

Number of days this statement period 29
Annual percentage yield earned 0.05 %
Average interest balance \$16,102.34
Interest earned this statement period \$0.64
Interest paid this statement period \$0.64
Interest paid this year \$0.73

Interest Rate Summary

Dates	Rate %	Dates	Rate %	Dates	Rate %
1/09 - 2/06	0.05				

WACHOVIA BANK, N.A. , CORAL GABLES MAIN

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EXHIBIT I

Crown Banking

02 1010127878751 036 30 0 15 SAFEKEPT Replacement Statement 003

Deposits and Other Credits continued

Date	Amount	Description	
1/23	65,835.00	FUNDS TRANSFER (ADVICE 2008012300040198) RCVD FROM SUN AMERICAN BANK/PANAMERICAN BK ORG=MARK JOSEPH GEMIGNANI RFB=200800035 OBI* REF=200800035 01/23/08 01:44PM ET	000080123040198
1/24	0.75	INTEREST FROM 12/25/2007 THROUGH 01/24/2008	000425000400001
Total	\$312,179.33		

Interest

Number of days this statement period	31
Annual percentage yield earned	0.05 %
Average interest balance	\$17,595.48
Interest earned this statement period	\$0.75
Interest paid this statement period	\$0.75
Interest paid this year	\$0.75

Interest Rate Summary

Dates	Rate %	Dates	Rate %	Dates	Rate %
12/25 - 1/17	0.05	1/18 - 1/22	0.00	1/23 - 1/24	0.05

Checks

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1244	2,444.00	1/02	1302	453.62	1/23	1307*	1,270.19	1/23
1246*	25.00	12/27	1303	210.00	1/17	1309*	170.00	1/24
1249*	1,195.00	1/15	1304	200.00	1/17	Total	\$7,286.18	
1301*	685.00	1/15	1305	633.37	1/23			

*Indicates a break in check number sequence

Other Withdrawals and Service Fees

Date	Amount	Description	
12/26	2.00	PURCHASE MIAMI BEACH METER 4828701622962 MIAMI BEACH FL 2020V282072	200712240058000
12/26	3.59	PURCHASE STARBUCKS USA 0008 4828701622962 MIAMI FL 2020V253551	200712240943000
12/26	11.98	PURCHASE STARBUCKS USA 0011 4828701622962 CORAL GABLES FL 2020V203555	200712231137000
12/26	14.59	PURCHASE SPARKLE PLENTY 4828701622962 MIAMI FL 2020V233585	200712220428000
12/26	42.94	PURCHASE SUSHI MAKI 4828701622962 S. MIAMI FL 2020V262543	200712250308000
12/26	75.00	PURCHASE CHEVRON 00047604 4828701622962 MIAMI FL 2020V254729	200712240742000

Other Withdrawals and Service Fees continued on next page.